



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David Sterling
DOCKET NO.: 15-04954.001-R-2
PARCEL NO.: 09-12-407-005

The parties of record before the Property Tax Appeal Board are David Sterling, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$175,700
IMPR.: \$266,160
TOTAL: \$441,860

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a part 2-story and part 1½-story single family dwelling of frame construction with 3,553 square feet of living area. The dwelling was constructed in 1963. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a two-car attached garage. The property has a 20,078 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$800,000 as of June 30, 2014. The appraisal was prepared by Charles F. Troyka, certified residential real estate appraiser.

The appraiser described the subject dwelling as being clean and well maintained and in average condition for the age of the residence. The appraiser further described the dwelling as having outdated decorating with older styles of carpeting, wall paper and paint. The appellant's appraiser also asserted that the subject's kitchen is older, with formica counters, older outdated cabinets and ceramic tile flooring.

In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using eight comparable sales. Within the report the appraiser explained that in order to determine a credible estimate of market value it was necessary to use comparables built in a similar time frame as the subject property, which made it necessary to expand the search for comparables to further than one mile. The comparables selected by the appellant's appraiser were improved with part two-story and part one-story dwellings that ranged in size from 2,375 to 3,786 square feet of living area. The dwellings ranged in age from 35 to 52 years old. Each comparable has a basement with six having finished area, central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables have sites ranging in size from 8,561 to 23,230 square feet of land area and were located in Hinsdale from .32 of a mile to 1.75 miles from the subject property. The comparables sold from March 2013 to June 2014 for prices ranging from \$652,500 to \$975,000 or from \$204.38 to \$357.89 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$702,200 to \$956,350. Using these sales, the appraiser arrived at an estimated market value of \$800,000. The appraiser stated the final estimate of value was placed towards the lower end of the value range due to the subject being outdated. The appellant requested the subject's assessment be reduced to \$266,640.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$441,860. The subject's assessment reflects a market value of \$1,326,9097 or \$373.46 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two part 2-story and part 1-story dwellings and one part 2-story, part 1-story and part 1.5-story dwelling that ranged in size from 3,762 to 3,938 square feet of living area. The comparables were constructed from 1920 to 1983 with two comparables having additions in 1967, 1986 and 2002. Each comparable has a full or partial basement with one being partially finished, central air conditioning, two to four fireplaces and garages ranging in size from 572 to 961 square feet of building area. The comparables have sites ranging in size from 17,441 to 33,890 square feet of land area. Two comparables have the same assessment neighborhood code as the subject property. The sales occurred in June 2014 and May 2015 for prices ranging from \$1,675,000 to \$1,900,000 or from \$434.86 to \$500.13 per square foot of living area, including land.

In rebuttal the board of review stated that appellant's appraisal comparable sale #1 sold 1 year and nine months prior to the assessment date; appraisal comparable sale #2 sold 1 year and 7 months prior to the assessment date and is located in an inferior Hinsdale neighborhood; appraisal comparable sale #3 is 674 square feet smaller than the subject dwelling, has a 5,782 square foot

smaller lot and is located in an inferior Hinsdale neighborhood; appraisal comparable sale #4 is located on a 9,398 square foot smaller lot, sold 1 year and 4 months prior to the assessment date and is located in an inferior Hinsdale neighborhood; appraisal comparable sale #5 has a home that is 1,178 square smaller than the subject dwelling, has an 11,133 smaller lot, sold 1 year and 6 months prior to the assessment and is located in an inferior Hinsdale neighborhood; comparable sale #6 has a 10,290 square foot smaller lot, sold 1 year and 1 month prior to the assessment date and is located in an inferior Hinsdale neighborhood; appraisal sale #7 has a dwelling that is 823 square feet smaller, has a lot that is 11,139 square foot smaller and is located 1.27 miles from the subject property in a slightly inferior Hinsdale neighborhood; and appraisal comparable #8 is located 1.75 miles from the subject property in an inferior Hinsdale neighborhood.

The board of review also asserted the appellant's appraiser made minimal site adjustments for comparables #3, #4, #5, #6 and #7 of \$20,000 or \$25,000 or from \$1.49 to \$2.92 per square foot. The board of review provided a land sale and a "tear down" sale that sold in January 2014 and March 2014 for prices of \$1,625,000 and \$1,346,000 or for \$56.31 and \$70.25 per square foot of land area, respectively.

The board of review requested the assessment be confirmed.

In rebuttal appellant's counsel asserted board of review sales #1 and #3 each have an additional bathroom; board of review sale #2 has a 50% finished basement while the subject does not have a finished basement; board of review comparables #2 and #3 have 1-2 additional fireplaces; and comparables #2 and #3 have significantly larger garages than the subject property.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the comparables sales provided by the board of review. The comparable sales provided by the board of review were most similar to the subject in location, style, size and features. These properties also sold proximate in time to the assessment date at issue for prices ranging from \$1,675,000 to \$1,900,000 or from \$434.86 to \$500.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,326,9097 or \$373.46, which is below the range established by the best sales in the record. The Board gave less weight to the appellant's appraisal due to the fact that five of the eight sales did not occur proximate in time to the assessment date, three of the sales were not similar to the subject property in size, and five of the comparables were located in excess of one-mile from the subject property. Furthermore, five of the comparable sales contained in the appellant's appraisal had significantly smaller sites than the subject property. The board of review provided two comparable land sales that demonstrated the land adjustment to the comparables made by the appellant's appraiser were too low. As a final point, the board of

review asserted seven of the comparables contained in the appellant's appraisal are located in inferior neighborhoods than the subject property, which was not refuted. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 21, 2017



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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